



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$46,538	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$31	\$54	\$27
Revenue Collected During FY 14:	\$13,914	\$229,458	\$136,185
Expenditures During FY 14:	\$9,482	\$230,187	\$125,615
Per Capita Revenue:	\$9	\$71	\$45
Per Capita Expenditures:	\$6	\$68	\$43
Revenues over (under) Expenditures:	\$4,432	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	537.54%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$50,970	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$34	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$19,094,143	\$9,336,387	\$6,292,315
Per Capita Debt:	\$830	\$366	\$223
General Obligation Debt over EAV:	2.21%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$275,219	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$12	\$50	\$
Revenue Collected During FY 14:	\$2,751,221	\$622,050	\$
Expenditures During FY 14:	\$2,576,051	\$663,952	\$
Per Capita Revenue:	\$120	\$21	\$
Per Capita Expenditures:	\$112	\$22	\$
Operating Income (loss):	\$175,170	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	17.48%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$450,389	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$20	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$15,783,912	\$9,336,387	\$6,292,315
Per Capita Debt:	\$211	\$366	\$223
General Obligation Debt over EAV:	0.51%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Deerfield Park District	
Unit Code:	049/020/12	County: Lake
Fiscal Year End:	12/31/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$16,650,931	
Equalized Assessed Valuation:	\$1,140,041,908	
Population:	19,471	
Employees:		
	Full Time:	37
	Part Time:	664
	Salaries Paid:	\$5,319,468

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$9,076,422	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$466	\$108	\$75
Revenue Collected During FY 14:	\$11,802,543	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$10,461,051	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$606	\$256	\$172
Per Capita Expenditures:	\$537	\$246	\$152
Revenues over (under) Expenditures:	\$1,341,492	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	102.52%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$10,725,154	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$551	\$110	\$79

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,530	\$
Total Unreserved Funds:	\$	\$6,600	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$553,591	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$16,883,987	\$3,298,943	\$1,659,535



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,350,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$172	\$366	\$223
General Obligation Debt over EAV:	0.20%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,459,536	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$229	\$50	\$
Revenue Collected During FY 14:	\$2,286,416	\$622,050	\$
Expenditures During FY 14:	\$2,346,834	\$663,952	\$
Per Capita Revenue:	\$117	\$21	\$
Per Capita Expenditures:	\$121	\$22	\$
Operating Income (loss):	-\$60,418	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	183.22%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$4,299,878	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$221	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,846,180	\$9,336,387	\$6,292,315
Per Capita Debt:	\$65	\$366	\$223
General Obligation Debt over EAV:	0.57%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,955,385	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$67	\$50	\$
Revenue Collected During FY 14:	\$997,214	\$622,050	\$
Expenditures During FY 14:	\$1,076,429	\$663,952	\$
Per Capita Revenue:	\$23	\$21	\$
Per Capita Expenditures:	\$24	\$22	\$
Operating Income (loss):	-\$79,215	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	267.20%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$2,876,170	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$65	\$48	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Delavan Twp Park District**

Unit Code: **090/010/12** County: **Tazewell**

Fiscal Year End: **5/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$126,000**

Equalized Assessed Valuation: **\$33,819,325**

Population: **2,206**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$18,945**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$54,130	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$25	\$54	\$27
Revenue Collected During FY 14:	\$72,620	\$229,458	\$136,185
Expenditures During FY 14:	\$60,963	\$230,187	\$125,615
Per Capita Revenue:	\$33	\$71	\$45
Per Capita Expenditures:	\$28	\$68	\$43
Revenues over (under) Expenditures:	\$11,657	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	107.41%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$65,481	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$30	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$65,481	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$7,291,646	\$9,336,387	\$6,292,315
Per Capita Debt:	\$124	\$366	\$223
General Obligation Debt over EAV:	0.06%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,812,370	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$82	\$50	\$
Revenue Collected During FY 14:	\$2,531,866	\$622,050	\$
Expenditures During FY 14:	\$2,829,526	\$663,952	\$
Per Capita Revenue:	\$43	\$21	\$
Per Capita Expenditures:	\$48	\$22	\$
Operating Income (loss):	-\$297,660	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	199.46%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$5,643,846	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$96	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$344,909	\$9,336,387	\$6,292,315
Per Capita Debt:	\$22	\$366	\$223
General Obligation Debt over EAV:	0.00%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	-\$123,813	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	-\$8	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$5,070	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	-\$5,070	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	-2542.07%	67.42%	0.00%
Ending Retained Earnings for FY 14:	-\$128,883	\$1,557,725	\$
Per Capita Ending Retained Earnings:	-\$8	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$508,247	\$9,336,387	\$6,292,315
Per Capita Debt:	\$22	\$366	\$223
General Obligation Debt over EAV:	0.10%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Douglas Park District**

Unit Code: **038/010/12** County: **Iroquois**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$115,803**

Equalized Assessed Valuation: **\$31,657,623**

Population: **20,980**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$11,550**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$61,417	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$3	\$54	\$27
Revenue Collected During FY 14:	\$54,968	\$229,458	\$136,185
Expenditures During FY 14:	\$86,218	\$230,187	\$125,615
Per Capita Revenue:	\$3	\$71	\$45
Per Capita Expenditures:	\$4	\$68	\$43
Revenues over (under) Expenditures:	-\$31,250	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	34.99%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$30,167	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$1	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$11,441,050	\$9,336,387	\$6,292,315
Per Capita Debt:	\$230	\$366	\$223
General Obligation Debt over EAV:	0.57%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,618,681	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$53	\$50	\$
Revenue Collected During FY 14:	\$1,652,651	\$622,050	\$
Expenditures During FY 14:	\$1,567,852	\$663,952	\$
Per Capita Revenue:	\$33	\$21	\$
Per Capita Expenditures:	\$32	\$22	\$
Operating Income (loss):	\$84,799	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	163.23%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$2,559,133	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$52	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$21,596,555	\$9,336,387	\$6,292,315
Per Capita Debt:	\$565	\$366	\$223
General Obligation Debt over EAV:	1.36%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$9,057,031	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$237	\$50	\$
Revenue Collected During FY 14:	\$3,107,150	\$622,050	\$
Expenditures During FY 14:	\$3,758,110	\$663,952	\$
Per Capita Revenue:	\$81	\$21	\$
Per Capita Expenditures:	\$98	\$22	\$
Operating Income (loss):	-\$650,960	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	224.74%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$8,446,071	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$221	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Dunleith Park District**

Unit Code: **043/015/12** County: **Jo Daviess**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$263,969**

Equalized Assessed Valuation: **\$73,054,500**

Population: **3,850**

Employees:

 Full Time: **1**

 Part Time: **25**

 Salaries Paid: **\$35,471**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$172,779	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$45	\$54	\$27
Revenue Collected During FY 14:	\$113,738	\$229,458	\$136,185
Expenditures During FY 14:	\$116,572	\$230,187	\$125,615
Per Capita Revenue:	\$30	\$71	\$45
Per Capita Expenditures:	\$30	\$68	\$43
Revenues over (under) Expenditures:	-\$2,834	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	145.79%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$169,945	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$44	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$85,090	\$90,090	\$
Total Unrestricted Net Assets:	\$119,940	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,328,000	\$281,889	\$
Per Capita Debt:	\$345	\$52	\$
General Obligation Debt over EAV:	1.82%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$617,040	\$281,889	\$
Per Capita Debt:	\$10	\$52	\$
General Obligation Debt over EAV:	0.37%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$80,192	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$47	\$54	\$27
Revenue Collected During FY 14:	\$46,000	\$229,458	\$136,185
Expenditures During FY 14:	\$100,000	\$230,187	\$125,615
Per Capita Revenue:	\$27	\$71	\$45
Per Capita Expenditures:	\$59	\$68	\$43
Revenues over (under) Expenditures:	-\$54,000	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	26.19%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$26,192	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$15	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$500,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$40	\$366	\$223
General Obligation Debt over EAV:	0.21%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$267,606	\$281,889	\$
Per Capita Debt:	\$56	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$8,650,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$259	\$366	\$223
General Obligation Debt over EAV:	0.59%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$17,014,522	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$509	\$50	\$
Revenue Collected During FY 14:	\$1,644,313	\$622,050	\$
Expenditures During FY 14:	\$1,859,247	\$663,952	\$
Per Capita Revenue:	\$49	\$21	\$
Per Capita Expenditures:	\$56	\$22	\$
Operating Income (loss):	-\$214,934	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	903.57%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$16,799,588	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$503	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$8,675,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$195	\$366	\$223
General Obligation Debt over EAV:	0.25%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$8,663,027	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$195	\$50	\$
Revenue Collected During FY 14:	\$4,273,389	\$622,050	\$
Expenditures During FY 14:	\$4,603,679	\$663,952	\$
Per Capita Revenue:	\$96	\$21	\$
Per Capita Expenditures:	\$103	\$22	\$
Operating Income (loss):	-\$330,290	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	151.49%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$6,973,993	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$157	\$48	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$38,510	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$20	\$54	\$27
Revenue Collected During FY 14:	\$31,950	\$229,458	\$136,185
Expenditures During FY 14:	\$30,224	\$230,187	\$125,615
Per Capita Revenue:	\$16	\$71	\$45
Per Capita Expenditures:	\$15	\$68	\$43
Revenues over (under) Expenditures:	\$1,726	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	133.13%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$40,236	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$21	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$83,268	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$17	\$54	\$27
Revenue Collected During FY 14:	\$143,888	\$229,458	\$136,185
Expenditures During FY 14:	\$175,940	\$230,187	\$125,615
Per Capita Revenue:	\$29	\$71	\$45
Per Capita Expenditures:	\$35	\$68	\$43
Revenues over (under) Expenditures:	-\$32,052	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	29.11%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$51,216	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$10	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$51,214	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$188,300	\$281,889	\$
Per Capita Debt:	\$35	\$52	\$
General Obligation Debt over EAV:	0.46%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Farmington Township Park District**

Unit Code: **029/020/12** County: **Fulton**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$68,600**

Equalized Assessed Valuation: **\$40,135,809**

Population: **3,400**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$8,708**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$66,737	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$20	\$54	\$27
Revenue Collected During FY 14:	\$42,865	\$229,458	\$136,185
Expenditures During FY 14:	\$39,005	\$230,187	\$125,615
Per Capita Revenue:	\$13	\$71	\$45
Per Capita Expenditures:	\$11	\$68	\$43
Revenues over (under) Expenditures:	\$3,860	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	180.99%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$70,597	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$21	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$70,597	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Fifty-three Trails Estate Park District**

Unit Code: **022/085/12** County: **Dupage**

Fiscal Year End: **6/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$8,080**

Equalized Assessed Valuation: **\$19,738,203**

Population: **290**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$4,687	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$16	\$54	\$27
Revenue Collected During FY 14:	\$8,081	\$229,458	\$136,185
Expenditures During FY 14:	\$7,496	\$230,187	\$125,615
Per Capita Revenue:	\$28	\$71	\$45
Per Capita Expenditures:	\$26	\$68	\$43
Revenues over (under) Expenditures:	\$585	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	70.33%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$5,272	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$18	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$750,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$56	\$366	\$223
General Obligation Debt over EAV:	0.30%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Flanagan #1 Park District**

Unit Code: **053/005/12** County: **Livingston**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$342,400**

Equalized Assessed Valuation: **\$35,611,085**

Population: **1,900**

Employees:

 Full Time: **2**

 Part Time: **17**

 Salaries Paid: **\$77,527**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$47,557	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$25	\$54	\$27
Revenue Collected During FY 14:	\$354,286	\$229,458	\$136,185
Expenditures During FY 14:	\$311,338	\$230,187	\$125,615
Per Capita Revenue:	\$186	\$71	\$45
Per Capita Expenditures:	\$164	\$68	\$43
Revenues over (under) Expenditures:	\$42,948	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	29.07%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$90,505	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$48	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$552,079	\$281,889	\$
Per Capita Debt:	\$291	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,415,685	\$9,336,387	\$6,292,315
Per Capita Debt:	\$273	\$366	\$223
General Obligation Debt over EAV:	1.26%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,572,051	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$195	\$50	\$
Revenue Collected During FY 14:	\$1,659,769	\$622,050	\$
Expenditures During FY 14:	\$1,943,478	\$663,952	\$
Per Capita Revenue:	\$71	\$21	\$
Per Capita Expenditures:	\$83	\$22	\$
Operating Income (loss):	-\$283,709	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	224.18%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$4,356,934	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$185	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Forest Park Park District**

Unit Code: **016/230/12** County: **Cook**

Fiscal Year End: **4/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,995,301**

Equalized Assessed Valuation: **\$302,353,742**

Population: **14,213**

Employees:

Full Time: **9**

Part Time: **160**

Salaries Paid: **\$1,076,337**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$686,209	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$48	\$108	\$75
Revenue Collected During FY 14:	\$2,866,516	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$2,745,854	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$202	\$256	\$172
Per Capita Expenditures:	\$193	\$246	\$152
Revenues over (under) Expenditures:	\$120,662	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	7.13%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$195,908	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$14	\$110	\$79

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,530	\$
Total Unreserved Funds:	\$	\$6,600	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$693,168	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$1,509,100	\$3,298,943	\$1,659,535



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,393,524	\$9,336,387	\$6,292,315
Per Capita Debt:	\$450	\$366	\$223
General Obligation Debt over EAV:	0.34%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,934,484	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$136	\$50	\$
Revenue Collected During FY 14:	\$293,837	\$622,050	\$
Expenditures During FY 14:	\$413,411	\$663,952	\$
Per Capita Revenue:	\$21	\$21	\$
Per Capita Expenditures:	\$29	\$22	\$
Operating Income (loss):	-\$119,574	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	447.72%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$1,850,910	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$130	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Forest View Park District**

Unit Code: **016/240/12** County: **Cook**

Fiscal Year End: **4/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$208,140**

Equalized Assessed Valuation: **\$37,500,095**

Population: **698**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$41,599**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$209,744	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$300	\$54	\$27
Revenue Collected During FY 14:	\$187,054	\$229,458	\$136,185
Expenditures During FY 14:	\$98,266	\$230,187	\$125,615
Per Capita Revenue:	\$268	\$71	\$45
Per Capita Expenditures:	\$141	\$68	\$43
Revenues over (under) Expenditures:	\$88,788	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	312.97%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$307,547	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$441	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,679	\$90,090	\$
Total Unrestricted Net Assets:	\$267,868	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Forman Park District**

Unit Code: **060/015/12** County: **Mason**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$220,000**

Equalized Assessed Valuation: **\$57,601,469**

Population: **3,200**

Employees:

 Full Time:

 Part Time: **16**

 Salaries Paid: **\$30,943**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$46,894	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$15	\$54	\$27
Revenue Collected During FY 14:	\$174,718	\$229,458	\$136,185
Expenditures During FY 14:	\$209,700	\$230,187	\$125,615
Per Capita Revenue:	\$55	\$71	\$45
Per Capita Expenditures:	\$66	\$68	\$43
Revenues over (under) Expenditures:	-\$34,982	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	5.68%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$11,912	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$4	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$11,912	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$131,000	\$281,889	\$
Per Capita Debt:	\$41	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,549,790	\$9,336,387	\$6,292,315
Per Capita Debt:	\$86	\$366	\$223
General Obligation Debt over EAV:	0.13%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,252,535	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$143	\$50	\$
Revenue Collected During FY 14:	\$1,542,231	\$622,050	\$
Expenditures During FY 14:	\$2,397,485	\$663,952	\$
Per Capita Revenue:	\$52	\$21	\$
Per Capita Expenditures:	\$81	\$22	\$
Operating Income (loss):	-\$855,254	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	192.23%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$4,608,647	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$155	\$48	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Fox Valley Park District		
Unit Code:	045/050/12	County:	Kane
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$51,376,852		
Equalized Assessed Valuation:	\$3,525,107,008		
Population:	233,000		
Employees:			
	Full Time:	94	
	Part Time:	607	
	Salaries Paid:	\$8,157,436	

Blended Component Units

Number Submitted = 1
Fox Valley Park District Aquatics

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$18,688,750	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$80	\$108	\$75
Revenue Collected During FY 14:	\$25,705,845	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$22,322,329	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$110	\$256	\$172
Per Capita Expenditures:	\$96	\$246	\$152
Revenues over (under) Expenditures:	\$3,383,516	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	89.88%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$20,062,622	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$86	\$110	\$79

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,530	\$
Total Unreserved Funds:	\$	\$6,600	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,981,033	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$26,066,669	\$3,298,943	\$1,659,535



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$56,279,120	\$9,336,387	\$6,292,315
Per Capita Debt:	\$242	\$366	\$223
General Obligation Debt over EAV:	1.56%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$449,241	\$9,336,387	\$6,292,315
Per Capita Debt:	\$25	\$366	\$223
General Obligation Debt over EAV:	0.05%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$	\$622,050	\$
Expenditures During FY 14:	\$	\$663,952	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Frankfort Park District**

Unit Code: **028/020/12** County: **Franklin**

Fiscal Year End: **4/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$805,000**

Equalized Assessed Valuation: **\$78,904,431**

Population: **10,000**

Employees:

 Full Time: **3**

 Part Time: **30**

 Salaries Paid: **\$232,949**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$315,765	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$32	\$54	\$27
Revenue Collected During FY 14:	\$628,556	\$229,458	\$136,185
Expenditures During FY 14:	\$692,773	\$230,187	\$125,615
Per Capita Revenue:	\$63	\$71	\$45
Per Capita Expenditures:	\$69	\$68	\$43
Revenues over (under) Expenditures:	-\$64,217	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	36.31%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$251,548	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$25	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,498	\$90,090	\$
Total Unrestricted Net Assets:	\$251,548	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$490,800	\$281,889	\$
Per Capita Debt:	\$49	\$52	\$
General Obligation Debt over EAV:	0.62%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Frankfort Square Park District	
Unit Code:	099/035/12	County: Will
Fiscal Year End:	4/30/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$5,139,115	
Equalized Assessed Valuation:	\$500,108,323	
Population:	18,168	
Employees:		
	Full Time:	15
	Part Time:	110
	Salaries Paid:	\$1,414,847

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$266,729	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$15	\$108	\$75
Revenue Collected During FY 14:	\$3,168,192	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$3,356,262	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$174	\$256	\$172
Per Capita Expenditures:	\$185	\$246	\$152
Revenues over (under) Expenditures:	-\$188,070	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	4.07%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$136,735	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$8	\$110	\$79

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,530	\$
Total Unreserved Funds:	\$	\$6,600	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$76,105	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$34,646	\$3,298,943	\$1,659,535



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$8,120,882	\$9,336,387	\$6,292,315
Per Capita Debt:	\$447	\$366	\$223
General Obligation Debt over EAV:	1.45%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,693,290	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$203	\$50	\$
Revenue Collected During FY 14:	\$405,956	\$622,050	\$
Expenditures During FY 14:	\$406,128	\$663,952	\$
Per Capita Revenue:	\$22	\$21	\$
Per Capita Expenditures:	\$22	\$22	\$
Operating Income (loss):	-\$172	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	918.25%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$3,729,273	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$205	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$993,720	\$9,336,387	\$6,292,315
Per Capita Debt:	\$71	\$366	\$223
General Obligation Debt over EAV:	0.21%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,711,259	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$193	\$50	\$
Revenue Collected During FY 14:	\$1,571,851	\$622,050	\$
Expenditures During FY 14:	\$1,296,848	\$663,952	\$
Per Capita Revenue:	\$112	\$21	\$
Per Capita Expenditures:	\$92	\$22	\$
Operating Income (loss):	\$275,003	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	237.49%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$3,079,862	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$219	\$48	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$12,877	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$5	\$54	\$27
Revenue Collected During FY 14:	\$45,278	\$229,458	\$136,185
Expenditures During FY 14:	\$49,131	\$230,187	\$125,615
Per Capita Revenue:	\$18	\$71	\$45
Per Capita Expenditures:	\$20	\$68	\$43
Revenues over (under) Expenditures:	-\$3,853	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	18.37%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$9,025	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$4	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$16,536	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$3	\$54	\$27
Revenue Collected During FY 14:	\$204,368	\$229,458	\$136,185
Expenditures During FY 14:	\$230,780	\$230,187	\$125,615
Per Capita Revenue:	\$41	\$71	\$45
Per Capita Expenditures:	\$46	\$68	\$43
Revenues over (under) Expenditures:	-\$26,412	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	-4.28%	128.59%	72.27%
Ending Fund Balance for FY 14:	-\$9,876	\$183,517	\$74,165
Per Capita Ending Fund Balance:	-\$2	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$188,008	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$281,889	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,955,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$75	\$366	\$223
General Obligation Debt over EAV:	0.81%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,982,537	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$115	\$50	\$
Revenue Collected During FY 14:	\$945,894	\$622,050	\$
Expenditures During FY 14:	\$1,129,907	\$663,952	\$
Per Capita Revenue:	\$37	\$21	\$
Per Capita Expenditures:	\$44	\$22	\$
Operating Income (loss):	-\$184,013	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	240.31%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$2,715,259	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$105	\$48	\$